Rec'd PCT/PTO 02 MAR 2005

Docket No.: 122077

DECLARATION UNDER 35 USC §371(c)(4) FOR U/517991 PCT APPLICATION FOR UNITED STATES PATENT

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below under my name;

I verily believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought, namely the invention entitled: METHOD FOR MAKING AN ACOUSTIC PANEL WITH AT LEAST A DOUBLE RESONATOR

described and claimed in international application number PCT/JP03/01824 filed June 17, 2003.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations §1.56.

Under Title 35, U.S. Code §119, the priority benefits of the following foreign application(s) filed by me or my legal representatives or assigns within one year prior to my international application are hereby claimed:

French Patent Application No. 02.07416 Filed June 17, 2002

The following application(s) for patent or inventor's certificate on this invention were filed in countries foreign to the United States of America either (a) more than one year prior to my international application, or (b) before the filing date of the above-named foreign priority application(s):

ALL CORRESPONDENCE IN CONNECTION WITH THIS APPLICATION SHOULD BE SENT TO OLIFF & BERRIDGE, PLC, CUSTOMER NUMBER 25944, TELEPHONE (703) 836-6400.

I hereby declare that I have reviewed and understand the contents of this Declaration, and that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

'-0p	Typewritten Fi of Sole or First			Jean-Luc \	JLL\	LEVAVASSEUR \
2	Inventor's Signature:		7	iven Name	Middle Initial	Family Name
3	Date of Signature:		_ Tak	uary	27	2005
	Residence:	France	Le Havre City	Monty	State or Province	Year France Country
	Post Office Address: (Insert complete mail address, including co			25, rue de l	a Cavee Verte,	
				76620 Le I	Iavre, France	

Note to Inventor: Please sign name on line 2 exactly as it appears in line 1 and insert the actual date of signing on line 3.